

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**(DELHI BENCH 'A' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT  
AND  
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER

ITA No. 6243/Del/2025  
Asstt. Year : 2019-20

GURMEET CHADHA,  
J-1312 A, Palam Vihar,  
Gurgaon – 122017  
Haryana  
(PAN: BLCPS5171A)  
**(Appellant)**

VS. ITO, WARD 1(3), Gurgaon  
HSI IDC BUILDING,  
4<sup>TH</sup> FLOOR, UDYOG VIHAR,  
PHASE-V, GURUGRAM,  
HARYANA, GURGAON  
**(Respondent)**

Appellant by : Sh. I.P. Bansal, Adv.  
Respondent by : Sh. Ajay Kumar Arora, Sr. DR

|                       |            |
|-----------------------|------------|
| Date of Hearing       | 08.01.2026 |
| Date of Pronouncement | 14.01.2026 |

**ORDER**

This appeal by the assessee is emanating from the order of the NFAC, Delhi in appeal No. NFAC/2018-19/10409285 dated 23.5.2025. Assessment was framed by the AO u/s. 147 read with section 144B of the Income Tax Act, 1961 dated 12.03.2024 relating to assessment year 2019-20.

2. It is noted that there is delay of 64 days in filing the appeal before the Tribunal and for this the assessee has filed the petition for condonation. After hearing both the sides and perusing the records, we are of the view that reasonable cause has been attributed to the assessee for filing the belated appeal before the Tribunal, hence, in the interest of justice, we condone the delay in dispute in filing the appeal before the Tribunal and proceed further.

3. After hearing rival contentions and perusing the records, we find that AO has passed the exparte order u/s. 144 of the Act and also Ld. CIT(A) has dismissed the appeal on account delay of only 4 days in filing the appeal before him and even not dealt with the merits of the case. Hence, in the interest of justice, we condone the delay of 04 days in filing the appeal before the Ld. CIT(A) and remit back the issues in dispute to the file of the CIT(A) for fresh adjudication, after giving adequate opportunity of being heard to the assessee by passing a speaking order, for which Id. DR has no objection. However, Assessee is directed to cooperate with the Ld. CIT(A) during the proceedings in order to enable the CIT(A) to pass the order, in accordance with law.

4. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 14.01.2026.

Sd/-

Sd/-

**(RENU JAUHRI)**  
**ACCOUNTANT MEMBER**

Date: 14.01.2026

*SRBhatnagar*

**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

**Copy forwarded to: -**

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

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By Order,

Assistant Registrar, ITAT, Delhi Bench